



*SURFACE TRANSPORTATION BOARD  
Office of Economics  
Washington, DC 20423*

**PRESCRIPTION OF DEPRECIATION RATES**  
*for*  
**BNSF RAILWAY COMPANY**  
**EQUIPMENT PROPERTY**  
**BNSF-EQ-23**

*Rates Effective: January 1, 2023*

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BNSF Railway Company (BNSF) has submitted depreciation rates for its **equipment property**. Life and salvage estimates supporting these rates were also provided and have been given appropriate consideration.

The depreciation rates prescribed herein replace any rates previously prescribed for the subject property. Beginning on the effective date of this prescription, the railroad is prohibited from using any rates other than those prescribed herein. As stated in *49 U.S.C. 11143*, a rail carrier may not:

- (1) charge to operating expenses a depreciation charge on a class of property other than that prescribed by the Board;
- (2) charge another rate of depreciation; or
- (3) include other depreciation charges in operating expenses.

**IT IS ORDERED:**

- (1) BNSF Railway Company (BNSF) shall account for depreciation charges by applying to the ledger value of **equipment property**, owned and used in its operations, the annual depreciation rates shown herein.
- (2) The rates shall be effective **January 1, 2023**, or until further order of the Board.

<b>BNSF RAILWAY COMPANY</b>		
<b>Equipment Property</b>		
<b>ACCOUNT</b>	<b>DEPRECIATION RATES</b>	
<b>53 Freight Train Cars</b>		
53.03	Box - Equipped	3.59
53.04	Gondola - Plain	2.02
53.05	Gondola - Equipped	2.76
53.06	Hopper - Covered	2.62
53.07	Hopper - Open Top - General Service	2.43
53.08	Hopper - Open Top - Special Service	2.24
53.09	Refrigerator - Mechanical	7.08
53.10	Refrigerator - Non-Mechanical	3.50
53.11	Flat - TOFC/COFC	2.71
53.12	Flat - Multilevel	3.00
53.13	Flat - General Service	2.26
53.14	Flat - Other	2.76
53.15	All Other Freight Cars	2.23
53.16	Cabooses	3.96
53.17	Auto Racks	4.68
53.20	Betterments	5.00
53.21	Rebuilds	4.76
<b>55 Highway Revenue Equipment</b>		
55.00	Highway Revenue Equipment	7.50
<b>57 Work Equipment</b>		
57.00	Work Equipment	1.78
57.20	Betterments	2.86
57.21	Rebuilds	3.33
<b>58 Miscellaneous Equipment</b>		
58.01	Airplanes	5.00
58.02	Automobiles	9.00
58.03	Trucks	7.31
58.04	Other Equipment	7.91
58.20	Betterments	12.50
<b>59 Computer Equipment</b>		
59.01	Software	11.11
59.011	Software - Long Lived	6.67
59.02	Hardware	16.67

Decided February 17, 2023 by the Surface Transportation Board's Accounting Board members Ramirez, Staton, Dusenberry.